

**U.S. District Court  
District of Columbia (Washington, DC)  
CIVIL DOCKET FOR CASE #: 1:17-cv-01157-DLF**

KWOKA v. INTERNAL REVENUE SERVICE  
Assigned to: Judge Dabney L. Friedrich  
Cause: 05:552 Freedom of Information Act

Date Filed: 06/14/2017  
Date Terminated: 10/25/2019  
Jury Demand: None  
Nature of Suit: 895 Freedom of Information Act  
Jurisdiction: U.S. Government Defendant

**Plaintiff****MARGARET B. KWOKA**

represented by **Patrick D. Llewellyn**  
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V.

**Defendant****INTERNAL REVENUE SERVICE**

represented by **Megan Eileen Hoffman-Logsdon**  
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Date Filed	#	Docket Text
06/14/2017	<u>1</u>	COMPLAINT against INTERNAL REVENUE SERVICE ( Filing fee \$ 400 receipt number 0090-4990575) filed by MARGARET B. KWOKA. (Attachments: # <u>1</u> Civil Cover Sheet, # <u>2</u> Summons Summons to Attorney General, # <u>3</u> Summons Summons to US Attorney, # <u>4</u> Summons Summons to Internal Revenue Service)(Rosenbaum, Adina) (Entered: 06/14/2017)
06/14/2017		Case Assigned to Judge Amit P. Mehta. (md) (Entered: 06/15/2017)
06/16/2017	<u>2</u>	SUMMONS (3) Issued Electronically as to INTERNAL REVENUE SERVICE, U.S. Attorney and U.S. Attorney General (Attachments: # <u>1</u> Notice of Consent) (md) (Entered: 06/16/2017)
06/19/2017	<u>3</u>	NOTICE of Appearance by Megan Eileen Hoffman-Logsdon on behalf of INTERNAL REVENUE SERVICE (Hoffman-Logsdon, Megan) (Entered: 06/19/2017)

		06/19/2017)
07/11/2017	<u>4</u>	NOTICE of Appearance by Patrick D. Llewellyn on behalf of MARGARET B. KWOKA (Llewellyn, Patrick) (Entered: 07/11/2017)
07/19/2017	<u>5</u>	ANSWER to Complaint by INTERNAL REVENUE SERVICE.(Hoffman-Logsdon, Megan) (Entered: 07/19/2017)
07/21/2017	<u>6</u>	ORDER: Both a Complaint and an Answer are now before the court in this FOIA case. It is hereby ordered that the parties shall meet and confer and file a Joint Status Report on or before August 7, 2017. See the attached Order for additional details. Signed by Judge Amit P. Mehta on 07/21/2017. (lcapm1) (Entered: 07/21/2017)
07/21/2017		Set/Reset Deadlines/Hearings: Joint Status Report due by 8/7/2017. (cdw) (Entered: 07/24/2017)
07/28/2017	<u>7</u>	Joint STATUS REPORT by MARGARET B. KWOKA. (Llewellyn, Patrick) (Entered: 07/28/2017)
08/01/2017		MINUTE ORDER setting the schedule for further proceedings in this matter. Defendant shall file its Motion for Summary Judgment on or before September 8, 2017; Plaintiff shall file her Opposition to Defendant's Motion and any Cross-Motion for Summary Judgment on or before October 6, 2017; Defendant shall file its Opposition to Plaintiff's Cross-Motion and Reply in Support of its Motion for Summary Judgment on or before October 20, 2017; and Plaintiff shall file her Reply in Support of her Cross-Motion for Summary Judgment on or before November 3, 2017. Signed by Judge Amit P. Mehta on 08/01/2017. (lcapm1) (Entered: 08/01/2017)
08/01/2017		Set/Reset Deadlines/Hearings: Defendant's Summary Judgment motion due by 9/8/2017. Response to Motion for Summary Judgment due by 10/6/2017. Reply to Motion for Summary Judgment due by 10/20/2017. Plaintiff's Cross Motion due by 10/6/2017. Response to Cross Motion due by 10/20/2017. Reply to Cross Motion due by 11/3/2017. (zcdw) (Entered: 08/01/2017)
09/07/2017	<u>8</u>	Unopposed MOTION for Extension of Time to File <i>Motion for Summary Judgment</i> by INTERNAL REVENUE SERVICE (Attachments: # <u>1</u> Text of Proposed Order)(Hoffman-Logsdon, Megan) (Entered: 09/07/2017)
09/07/2017		MINUTE ORDER granting Defendant's <u>8</u> Unopposed Motion for Extension of Time. The briefing schedule in this matter is now as follows: Defendant shall file its Motion for Summary Judgment on or before September 15, 2017; Plaintiff shall file her Opposition to Defendant's Motion and any Cross-Motion for Summary Judgment on or before October 13, 2017; Defendant shall file its Opposition to Plaintiff's Cross-Motion and Reply in Support of its Motion for Summary Judgment on or before October 27, 2017; and Plaintiff shall file her Reply in Support of her Cross-Motion for Summary Judgment on or before November 10, 2017. Signed by Judge Amit P. Mehta on 09/07/2017. (lcapm1) (Entered: 09/07/2017)
09/07/2017		Set/Reset Deadlines/Hearings: Defendant's Summary Judgment motion due by 9/15/2017. Response to Motion for Summary Judgment due by 10/13/2017. Reply to Motion for Summary Judgment due by 10/27/2017. Plaintiff's Cross Motions due by 10/13/2017. Response to Cross Motion due by 10/27/2017. Reply to Cross Motion due by 11/10/2017. (zcdw) (Entered: 09/11/2017)
09/15/2017	<u>9</u>	MOTION for Summary Judgment by INTERNAL REVENUE SERVICE (Attachments: # <u>1</u> Statement of Facts, # <u>2</u> Affidavit, # <u>3</u> Affidavit, # <u>4</u> Text of Proposed Order)(Hoffman-Logsdon, Megan) (Entered: 09/15/2017)
10/13/2017	<u>10</u>	Cross MOTION for Summary Judgment by MARGARET B. KWOKA (Attachments: # <u>1</u> Declaration of Margaret B. Kwoka, # <u>2</u> Declaration of Patrick D. Llewellyn, # <u>3</u> Text of Proposed Order)(Llewellyn, Patrick) (Entered: 10/13/2017)
10/13/2017	<u>11</u>	Memorandum in opposition to re <u>9</u> MOTION for Summary Judgment filed by MARGARET B. KWOKA. (Attachments: # <u>1</u> Declaration of Margaret B. Kwoka, # <u>2</u> Declaration of Patrick D. Llewellyn, # <u>3</u> Text of Proposed Order)(Llewellyn, Patrick) (Entered: 10/13/2017)

10/26/2017	<u>12</u>	MOTION for Extension of Time to File Response/Reply as to <u>9</u> MOTION for Summary Judgment , <u>10</u> Cross MOTION for Summary Judgment by INTERNAL REVENUE SERVICE (Attachments: # <u>1</u> Text of Proposed Order)(Hoffman-Logsdon, Megan) (Entered: 10/26/2017)
10/26/2017		MINUTE ORDER granting Defendant's <u>12</u> Motion for Extension of Time. Defendant shall file its Opposition to Plaintiff's Cross-Motion and Reply in Support of its Motion for Summary Judgment on or before November 3, 2017, and Plaintiff shall file her Reply in Support of her Cross-Motion for Summary Judgment on or before December 1, 2017. Signed by Judge Amit P. Mehta on 10/26/2017. (lcapm1) (Entered: 10/26/2017)
10/26/2017		Set/Reset Deadlines/Hearings: Defendant's response to Cross Motion due by 11/3/2017. Plaintiff's reply to Cross Motion due by 12/1/2017. Defendant's reply to Motion for Summary Judgment due by 11/3/2017. (zcdw) (Entered: 10/28/2017)
11/03/2017	<u>13</u>	Second MOTION for Extension of Time to File Response/Reply as to <u>9</u> MOTION for Summary Judgment , <u>10</u> Cross MOTION for Summary Judgment by INTERNAL REVENUE SERVICE (Attachments: # <u>1</u> Text of Proposed Order)(Hoffman-Logsdon, Megan) (Entered: 11/03/2017)
11/03/2017		MINUTE ORDER granting Defendant's <u>13</u> Second Unopposed Motion for Extension of Time. Defendant shall file its Opposition to Plaintiff's Cross-Motion and Reply in Support of its Motion for Summary Judgment on or before November 9, 2017, and Plaintiff shall file her Reply in Support of her Cross-Motion for Summary Judgment on or before December 7, 2017. Signed by Judge Amit P. Mehta on 11/03/2017. (lcapm1) (Entered: 11/03/2017)
11/03/2017		Set/Reset Deadlines/Hearings: Response to Cross Motion due by 11/9/2017. Reply to Cross Motion due by 12/7/2017. Reply to Motion for Summary Judgment due by 11/9/2017. (zcdw) (Entered: 11/05/2017)
11/09/2017	<u>14</u>	REPLY to opposition to motion re <u>9</u> MOTION for Summary Judgment filed by INTERNAL REVENUE SERVICE. (Attachments: # <u>1</u> Declaration of William Rowe, # <u>2</u> Declaration of Corrina Smith)(Hoffman-Logsdon, Megan) Modified link on 11/13/2017 (znmw). (Entered: 11/09/2017)
11/09/2017	<u>15</u>	Memorandum in opposition to re <u>10</u> Cross MOTION for Summary Judgment filed by INTERNAL REVENUE SERVICE. (See Docket Entry <u>14</u> to view document). (znmw) (Entered: 11/13/2017)
12/05/2017		Case directly reassigned to Judge Dabney L. Friedrich. Judge Amit P. Mehta is no longer assigned to the case. (ztnr) (Entered: 12/05/2017)
12/07/2017	<u>16</u>	REPLY to opposition to motion re <u>10</u> Cross MOTION for Summary Judgment filed by MARGARET B. KWOKA. (Attachments: # <u>1</u> Declaration of Margaret B. Kwoka)(Llewellyn, Patrick) (Entered: 12/07/2017)
09/28/2018	<u>17</u>	ORDER granting in part and denying in part defendant's <u>9</u> Motion for Summary Judgment; granting in part and denying in part plaintiff's <u>10</u> Motion for Summary Judgment. See order for details. Signed by Judge Dabney L. Friedrich on September 28, 2018. (lcldf1) (Entered: 09/28/2018)
09/28/2018	<u>18</u>	MEMORANDUM OPINION regarding defendant's <u>9</u> Motion for Summary Judgment and plaintiff's <u>10</u> Motion for Summary Judgment. See order for details. Signed by Judge Dabney L. Friedrich on September 28, 2018. (lcldf1) (Entered: 09/28/2018)
10/17/2018	<u>19</u>	Joint STATUS REPORT by MARGARET B. KWOKA. (Llewellyn, Patrick) (Entered: 10/17/2018)
10/18/2018		MINUTE ORDER granting the defendant's request for additional time in accordance with the parties' <u>19</u> Joint Status Report. The parties shall file an updated joint status report with a proposed production schedule on or before October 26, 2018. Signed by Judge Dabney L. Friedrich on October 18, 2018. (lcldf2) (Entered: 10/18/2018)
10/26/2018	<u>20</u>	Joint STATUS REPORT by INTERNAL REVENUE SERVICE. (Hoffman-Logsdon, Megan) (Entered: 10/26/2018)

10/27/2018		SCHEDULING ORDER. Upon consideration of the parties' <u>20</u> Joint Status Report, the Court orders the defendant to produce documents according to the following schedule. The defendant shall make the first release of records on or before January 24, 2019, the second release of records on or before February 25, 2019, the third release of records on or before March 25, 2019, and the fourth and final release of records on or before April 25, 2019. The Court expects the defendant to meet each of these deadlines and will not grant additional extensions. Signed by Judge Dabney L. Friedrich on October 27, 2018. (lcldf2) (Entered: 10/27/2018)
12/26/2018	<u>21</u>	MOTION to Stay by INTERNAL REVENUE SERVICE (Hoffman-Logsdon, Megan) (Entered: 12/26/2018)
12/27/2018		MINUTE ORDER granting the defendant's <u>21</u> Motion to Stay. Accordingly, it is ORDERED that all proceedings in this matter are STAYED until appropriations are restored. It is FURTHER ORDERED that within five days of appropriations being restored, the parties shall file a joint status report proposing a schedule for further proceedings. Signed by Judge Dabney L. Friedrich on December 27, 2018. (lcldf2) (Entered: 12/27/2018)
01/30/2019	<u>22</u>	Joint STATUS REPORT by INTERNAL REVENUE SERVICE. (Hoffman-Logsdon, Megan) (Entered: 01/30/2019)
01/30/2019		MINUTE ORDER adopting the proposal in the parties' <u>22</u> Joint Status Report. The parties shall file another joint status report on or before June 28, 2019. Signed by Judge Dabney L. Friedrich on January 30, 2019. (lcldf2) (Entered: 01/30/2019)
01/30/2019		Set/Reset Deadlines/Hearings: Status Report due by 6/28/2019. (jl) (Entered: 01/30/2019)
06/28/2019	<u>23</u>	Joint STATUS REPORT by MARGARET B. KWOKA. (Llewellyn, Patrick) (Entered: 06/28/2019)
06/28/2019		MINUTE ORDER. Upon consideration of the parties' <u>23</u> Joint Status Report, it is ORDERED that the parties shall submit another joint status report on or before July 31, 2019. Signed by Judge Dabney L. Friedrich on June 28, 2019. (lcldf2) (Entered: 06/28/2019)
07/31/2019	<u>24</u>	Joint STATUS REPORT by INTERNAL REVENUE SERVICE. (Attachments: # <u>1</u> Text of Proposed Order)(Hoffman-Logsdon, Megan) (Entered: 07/31/2019)
07/31/2019		MINUTE ORDER. Upon consideration of the parties' <u>24</u> Joint Status Report, it is ORDERED that the plaintiff shall file her motion for attorney's fees and costs on or before September 13, 2019. Signed by Judge Dabney L. Friedrich on July 31, 2019. (lcldf2) (Entered: 07/31/2019)
07/31/2019		Set/Reset Deadlines: Plaintiff Motion due by 9/13/2019. (zcal) (Entered: 07/31/2019)
09/13/2019	<u>25</u>	MOTION for Attorney Fees by MARGARET B. KWOKA (Attachments: # <u>1</u> Declaration of Margaret B. Kwoka with Attached Exhibit, # <u>2</u> Declaration of Patrick D. Llewellyn with Attached Exhibits, # <u>3</u> Declaration of Adina H. Rosenbaum, # <u>4</u> Text of Proposed Order)(Llewellyn, Patrick) (Entered: 09/13/2019)
09/27/2019	<u>26</u>	Memorandum in opposition to re <u>25</u> MOTION for Attorney Fees filed by INTERNAL REVENUE SERVICE. (Attachments: # <u>1</u> Declaration of Corrina Smith, # <u>2</u> Declaration of Jennifer Black, # <u>3</u> Text of Proposed Order)(Hoffman-Logsdon, Megan) (Entered: 09/27/2019)
10/04/2019	<u>27</u>	ERRATA by INTERNAL REVENUE SERVICE <u>26</u> Memorandum in Opposition, filed by INTERNAL REVENUE SERVICE. (Attachments: # <u>1</u> Corrected Opposition to Motion for Attorneys' Fees, # <u>2</u> Amended Declaration)(Hoffman-Logsdon, Megan) (Entered: 10/04/2019)
10/04/2019	<u>28</u>	REPLY to opposition to motion re <u>25</u> MOTION for Attorney Fees filed by MARGARET B. KWOKA. (Attachments: # <u>1</u> Declaration of Patrick D. Llewellyn, # <u>2</u> Declaration of Adina H. Rosenbaum)(Llewellyn, Patrick) (Entered: 10/04/2019)
10/25/2019		MINUTE ORDER. Before the Court is plaintiff's <u>25</u> Motion for Attorneys' Fees. Under the Freedom of Information Act, "court[s] may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred in any case

under this section in which the complainant has substantially prevailed." 5 U.S.C. § 552(a)(4)(E). A plaintiff seeking fees must establish two prerequisites: eligibility and entitlement. *Summers v. U.S. Dep't of Justice*, 477 F. Supp. 2d 56, 62 (D.D.C. 2007). Kwoka is eligible for an award of fees because the Court's 17 Order granted in part her 10 Motion for Summary Judgment, altering the legal relationship between the parties in her favor. See *People for the Ethical Treatment of Animals v. NIH*, 130 F. Supp. 3d 156, 162 (D.D.C. 2015). To determine whether Kwoka is entitled to attorneys' fees, courts in this Circuit consider four factors: "(1) the benefit to the public, if any, derived from the case; (2) the commercial benefit to the complainant; (3) the nature of the complainant's interest in the records sought; and (4) whether the government's withholding of the records had a reasonable basis in law." *Cotton v. Heyman*, 63 F.3d 1115, 1117 (D.C. Cir. 1995). A court may "exercise its 'sound discretion' to grant or deny fees given the facts of particular cases." *Summers*, 477 F. Supp. 2d at 63 (quoting *Church of Scientology v. Harris*, 653 F.2d 584, 587 (D.C. Cir. 1981)). Applying these factors, Kwoka has demonstrated some "benefit to the public" from her FOIA lawsuit. *Heyman*, 63 F.3d at 1117. But she will also derive some "commercial benefit" from the records, and the "nature of [her] interest in the records" is both professional and pecuniary. *Id.* Moreover, "the government's withholding of the records had a reasonable basis in law" as an ex ante matter. *Id.* The IRS's principal motivation in withholding the records was to comply with its statutory obligation to avoid improper disclosure of third-party taxpayer return information. See *Smith Decl.* at 6; 26 U.S.C. § 6103. While the Court ultimately determined that the IRS would be able to release the requested records without violating this obligation, the IRS's concern was not unfounded at the outset of the litigation, and even the Court's authorization of redactions shows that there remains some cause for legitimate concern. Taking into account all of the circumstances of this case and weighing the relevant factors, the Court exercises its discretion to decline to award fees to Kwoka. Accordingly, it is ORDERED that plaintiff's 25 Motion for Attorneys' Fees is DENIED. The Clerk of Court is directed to close the case. (lcllf2) Modified on 10/25/2019 to include law clerk info (zcal). (Entered: 10/25/2019)